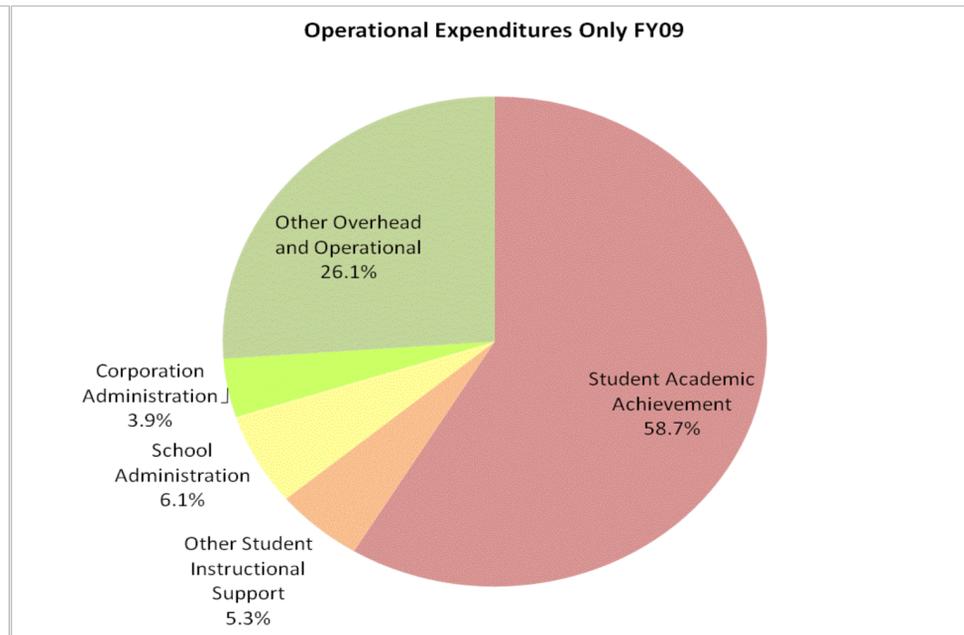
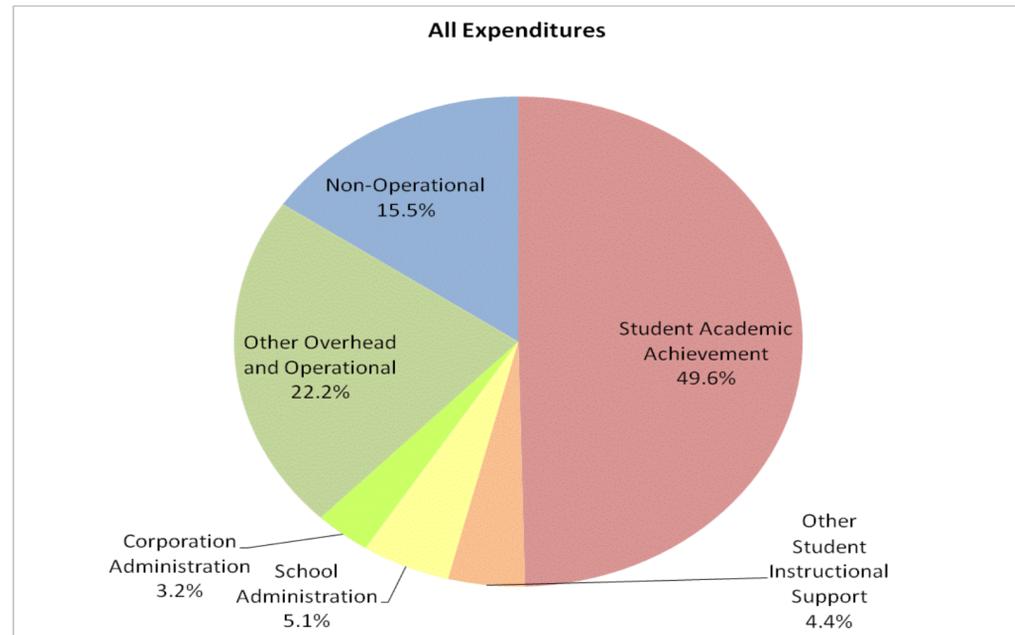


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Brown County School Corporation (670)**

**Brown County School Corporation (670)**

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$9,372,381	51.2%	\$11,494,831	48.8%	\$12,103,239	50.5%	\$11,926,183	49.6%
Student Instructional Support	\$1,418,360	7.8%	\$2,483,236	10.5%	\$2,320,670	9.7%	\$2,262,466	9.4%
Overhead and Operational	\$4,324,049	23.6%	\$5,575,020	23.7%	\$6,110,796	25.5%	\$6,112,516	25.4%
Nonoperational	\$3,186,077	17.4%	\$4,015,586	17.0%	\$3,439,994	14.3%	\$3,729,566	15.5%
<b>Grand Total</b>	<b>\$18,300,867</b>		<b>\$23,568,673</b>		<b>\$23,974,699</b>	<b>2%</b>	<b>\$24,030,731</b>	

	FY1999	FY2006	FY2008	FY2009
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>59.0%</b>	<b>59.3%</b>	<b>60.2%</b>	<b>59.0%</b>



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data**  
**Brown County School Corporation (670)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$16,060	\$161,878	\$218,535		> 500%	35%
	11100 Regular Programs; Elementary	\$3,078,198	\$3,285,403	\$4,082,686	\$4,282,960	39%	30%	5%
	11200 Regular Programs; Middle/Junior High	\$852,627	\$967,389	\$1,115,516	\$1,299,657	52%	34%	17%
	11300 Regular Programs; High School	\$1,709,107	\$1,919,925	\$2,139,959	\$2,475,467	45%	29%	16%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$1,878	\$68,790			> 500%
	11430 Vocational Education; Distributive Education	\$13,176	\$0	\$0	\$0	-100%		
	11450 Vocational Education; Consumer and Homemaking	\$199,710	\$152,947	\$155,245	\$69,003	-65%	-55%	-56%
	11470 Vocational Education; Business Education	\$57,518	\$0	\$0	\$0	-100%		
	11480 Vocational Education; Industrial Education A	\$56,051	\$58,747	\$57,919	\$88,497	58%	51%	53%
	11590 Other Vocational Education Programs	\$0	\$0	\$4,435	\$104			-98%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$13,836	\$18,107	\$0	\$0	-100%	-100%	
	11910 Other Regular Programs; Competency Testing	\$17	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$51,077	\$55,647	\$117,496	\$107,099	110%	92%	-9%
	12210 Mental Disabilities; Mild Mental Disabilities	\$619,945	\$857,495	\$1,157,619	\$1,392,933	125%	62%	20%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$51,808	\$1,000	\$0	\$0	-100%	-100%	
	12350 Physical Impairment; Homebound	\$8,792	\$11,526	\$26,840	\$45,165	414%	292%	68%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$66,227	\$390	\$0	\$547	-99%	40%	
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$80,047	\$678	\$0	\$0	-100%	-100%	
	12520 Culturally Different; Compensatory	\$18,080	\$2,582	\$21,625	\$2,721	-85%	5%	-87%
	12610 Learning Disability	\$29,057	\$37,805	\$8,318	\$0	-100%	-100%	-100%
	12810 Special Education Preschool	\$68,821	\$122,954	\$94,440	\$128,939	87%	5%	37%
	12900 Other Special Programs	\$80,027	\$45,120	\$20,609	\$1,580	-98%	-96%	-92%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$13,416	-\$31,835	\$122,971	\$175,245	> 500%		43%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$0	\$0	\$54,380			
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$48,301	\$0	\$0		-100%	
	14100 Summer School Programs; Elementary	\$0	\$30,234	\$168,471	\$214,178	> 500%		27%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$2,764	\$105,382	\$151,126	> 500%	> 500%	43%
	14300 Summer School Programs; High School	\$3,760	\$20,981	\$51,886	\$39,245	> 500%	87%	-24%
	15100 Enrichment Programs; Non-Credit	\$0	\$0	\$0	\$9,096			
	16100 Remediation Testing	\$148,920	\$116,268	\$125,080	\$62,450	-58%	-46%	-50%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$35,700	\$0	\$124,431	\$78,610	120%		-37%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$26,357	\$159,081	\$41,972	\$43,049	63%	-73%	3%
	17900 Payments to Other Governmental Units Within State; Other	\$360	\$0	\$0	\$6,752	> 500%		
	22110 Improvement of Instruction; Service Area Direction	\$2,714	\$14,261	\$2,950	\$29,775	> 500%	109%	> 500%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$8,843	\$113,416	\$102,314	\$97,899	> 500%	-14%	-4%
	22130 Improvement of Instruction; Instructional Staff Training	\$2,610	\$69,941	\$35,217	\$45,962	> 500%	-34%	31%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$11,805	\$488,447	\$138,315	\$24,609	108%	-95%	-82%
	22210 Library/Media Services; Service Area Direction	\$0	\$132,320	\$2,888	\$6,436		-95%	123%
	22220 Library/Media Services; School Library	\$181,114	\$191,945	\$208,377	\$229,425	27%	20%	10%
	22230 Library/Media Services; Audiovisual	\$1,708	\$847	\$752	\$0	-100%	-100%	-100%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$75,129	\$127,168	\$98,320	\$107,262	43%	-16%	9%
	22360 Instruction, Related Technology; Network Support	\$0	\$52,713	\$90,811	\$32,867		-38%	-64%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$7,215	\$0			-100%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$18,073			
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$461	\$0	\$944	\$256	-44%		-73%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$166,308	\$182,213	\$48,766	\$317,488	91%	74%	> 500%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$15,659	\$0	\$0		-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$436,433	\$564,094	\$299,395	\$0			
<b>Student Academic Achievement Total</b>		<b>\$8,169,755</b>	<b>\$9,852,593</b>	<b>\$10,942,919</b>	<b>\$11,926,183</b>	<b>46%</b>	<b>21%</b>	<b>9%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$13,502	\$1,789			-87%
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$285	\$1,876	\$1,450		409%	-23%
	21210 Guidance Services; Service Area Direction	\$0	\$0	\$0	\$7,000			
	21220 Guidance Services; Counseling Services	\$318,707	\$390,738	\$375,045	\$309,209	-3%	-21%	-18%
	21290 Guidance Services; Other Guidance Services	\$0	\$73,921	\$0	\$0		-100%	
	21340 Health Services; Nurse Services	\$51,682	\$68,109	\$93,275	\$100,070	94%	47%	7%
	21390 Health Services; Other Health Services	\$35,555	\$85,378	\$78,701	\$95,097	167%	11%	21%
	21420 Psychological Testing	\$43,090	\$320,655	\$94,546	\$80,595	87%	-75%	-15%
	21490 Other Psychological Services	\$0	\$0	\$3,637	\$2,981			-18%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$89,601	\$191,138	\$207,602	\$253,874	183%	33%	22%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$32,746	\$71,263			118%
	21810 Special Education Administration; Service Area Direction	\$75,802	\$91,035	\$103,167	\$123,801	63%	36%	20%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$16,335	\$0			-100%
	24100 Office of The Principal	\$601,907	\$862,066	\$1,038,343	\$1,215,338	102%	41%	17%
<b>Student Instructional Support Total</b>		<b>\$1,216,344</b>	<b>\$2,083,326</b>	<b>\$2,058,775</b>	<b>\$2,262,466</b>	<b>86%</b>	<b>9%</b>	<b>10%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$23,285	\$27,228	\$45,983	\$57,116	145%	110%	24%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data**  
**Brown County School Corporation (670)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	23150 Board of Education; Legal Services	\$9,614	\$17,567	\$8,556	\$21,953	128%	25%	157%
	23160 Board of Education; Promotion Expenses	\$80	\$1,596	\$2,430	\$1,787	> 500%	12%	-26%
	23190 Board of Education; Other Governing Body Services	\$13,529	\$13,879	\$9,558	\$7,296	-46%	-47%	-24%
	23210 Executive Administration; Office of The Superintendent	\$194,817	\$356,533	\$353,856	\$343,262	76%	-4%	-3%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$5,761	\$0	\$27		-100%	
	23290 Executive Administration; Other Executive Administration Services	\$0	\$0	\$1,528	\$8,905			483%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$17,308	\$61,036	\$77,698		349%	27%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$2,848	\$3,294	\$2,485	\$1,211	-57%	-63%	-51%
	25150 Fiscal Services; Payroll Services	\$60,305	\$58,074	\$85,985	\$95,420	58%	64%	11%
	25191 Other Fiscal Services; Refund of Revenue	\$3,892	\$3,709	\$52,726	\$2,709	-30%	-27%	-95%
	25193 Other Fiscal Services; Printed Forms	\$5,815	\$516	\$3,159	\$3,014	-48%	484%	-5%
	25195 Other Fiscal Services; Bank Account Service Charge	\$4,386	\$11,072	\$17,100	\$13,963	218%	26%	-18%
	25196 Other Fiscal Services; Cash Change	\$433	\$0	\$236	\$0	-100%		-100%
	25199 Other Fiscal Services; Other	\$628,999	\$265	\$983	\$11,746	-98%	> 500%	> 500%
	25400 Planning, Research, Development and Evaluation	\$0	\$2,064	\$0	\$0		-100%	
	25600 Public Information Services	\$0	\$255	\$0	\$0		-100%	
	25720 Personnel Services; Recruitment and Placement	\$0	\$5,000	\$0	\$0		-100%	
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$0	\$50,757	\$110,088			117%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$2,338	\$3,018			29%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$9,776			
	25990 Other Support Services, Central	\$0	\$0	\$20	\$0			-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$52	\$0	\$0		-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$862,949	\$1,440,525	\$1,713,198	\$1,811,441	110%	26%	6%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$11,853	\$37,729	\$69,560	\$41,057	246%	9%	-41%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$126,237	\$170,193	\$216,630	\$248,054	96%	46%	15%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,130	\$2,725	\$440	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$8,364	\$62	\$0		-100%	-100%
	26600 Operation and Maintenance of Plant Services; Security Services	\$1,032	\$0	\$0	\$120	-88%		
	26700 Operation and Maintenance of Plant Services; Insurance	\$76,225	\$326,893	\$250,399	\$194,167	155%	-41%	-22%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$175,883	\$0	\$0		-100%	
	27010 Student Transportation; Service Area Direction	\$299,669	\$344,723	\$405,504	\$505,657	69%	47%	25%
	27100 Student Transportation; Vehicle Operation	\$0	\$0	\$35,889	\$5,074			-86%
	27200 Student Transportation; Monitoring Services	\$34,636	\$3,871	\$0	\$0	-100%	-100%	
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$94,884	\$152,367	\$167,551	\$158,041	67%	4%	-6%
	27400 Student Transportation; Purchase of School Buses	\$71,560	\$89,245	\$115,424	\$117,875	65%	32%	2%
	27500 Student Transportation; Insurance on Buses	\$15,804	\$68	\$0	\$0	-100%	-100%	
	27700 Student Transportation; Contracted Transportation Services	\$876,677	\$1,139,816	\$1,264,109	\$1,262,305	44%	11%	0%
	27900 Student Transportation; Other Student Transportation Services	\$30,871	\$30,081	\$1,542	\$0	-100%	-100%	-100%
	27910 Student Transportation; Bus Driver Training	\$0	\$3,193	\$3,484	\$3,401		7%	-2%
	31100 Food Services Operations; Service Area Direction	\$22,288	\$34,491	\$41,127	\$51,379	131%	49%	25%
	31200 Food Services Operations; Food Preparation and Dispensing	\$231,443	\$282,071	\$360,323	\$445,360	92%	58%	24%
	31900 Other Food Services	\$346,726	\$410,247	\$508,124	\$499,595	44%	22%	-2%
<b>Overhead and Operational Total</b>		<b>\$4,051,988</b>	<b>\$5,176,656</b>	<b>\$5,852,099</b>	<b>\$6,112,516</b>	<b>51%</b>	<b>18%</b>	<b>4%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$464	\$3,189	\$7,305	\$1,410	204%	-56%	-81%
	33200 Community Recreation	\$8,000	\$0	\$0	\$0	-100%		
	33300 Civic Services	\$0	\$517	\$0	\$0		-100%	
	33400 Athletic Coaches	\$0	\$78,104	\$159,897	\$176,866		126%	11%
	33500 Welfare Activities Services	\$0	\$0	\$0	\$6,335			
	33940 Child Care Services	\$114	\$590	\$0	\$0	-100%	-100%	
	33990 Other Community Services; Other	\$0	\$46,553	\$1,605	\$895		-98%	-44%
	40100 Facilities Acquisition and Construction; Service Area Direction	\$0	-\$56,622	\$0	\$0			
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$1,483	\$0	\$0		-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$211,378	\$19,146	\$9,021	\$2,030	-99%	-89%	-78%
	45100 Building Acquisition, Construction and Improvements	\$1,742,614	\$1,544,607	\$779,339	\$380,436	-78%	-75%	-51%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$0	\$231,362			
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$10,142	\$385	\$3,847		-62%	> 500%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$853	\$151,477	\$4,181	\$192	-78%	-100%	-95%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$61,946	\$178,840	\$44,036	\$180,072	191%	1%	309%
	51100 Debt Services; Principal on Debt; Bonds	\$80,000	\$399,650	\$562,169	\$312,625	291%	-22%	-44%
	51300 Debt Services; Principal on Debt; Emergency Loans	\$0	\$0	\$0	\$500,000			
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$2,000	\$0	\$0		-100%	
	52100 Debt Services; Interest on Debt; Bonds	\$25,675	\$16,075	\$56,954	\$33,188	29%	106%	-42%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$51,045	\$638,291	\$827,756	\$907,310	> 500%	42%	10%
	52300 Debt Services; Interest on Debt; Emergency Loans	\$0	\$0	\$0	\$30,000			
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$963,000	\$963,000	\$963,000	\$963,000	0%	0%	0%
	54100 Veterans' Memorial Fund; Principal	\$10,350	\$0	\$0	\$0	-100%		
	54200 Common School Fund; Principal	\$29,026	\$0	\$0	\$0	-100%		
<b>Nonoperational Total</b>		<b>\$3,184,467</b>	<b>\$3,997,041</b>	<b>\$3,415,648</b>	<b>\$3,729,566</b>	<b>17%</b>	<b>-7%</b>	<b>9%</b>

**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Brown County School Corporation (670)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$150,377	\$206,109	\$116,050	\$0			
	26492 2007 Account Code - Social Security	\$712,647	\$905,724	\$436,235	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$55,683	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$660,181	\$1,180,851	\$1,009,295	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$13,110	\$9,451	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$99,425	\$153,263	\$134,226	\$0			
<b>Prorated By Fund Total</b>		<b>\$1,678,312</b>	<b>\$2,459,056</b>	<b>\$1,705,258</b>	<b>\$0</b>			